

2015

**CERTIFICATE**

To the Clerk of DONIPHAN COUNTY, State of Kansas

We, the undersigned, officers of

**ELWOOD GLADDEN DRAINAGE DISTRICT**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

maximum expenditures for the various funds for the year 2015; and (3) the

Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

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			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	137,035	65,245	3,571
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	137,035	65,245	3,571
Budget Summary		7	Vote publication required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					18272074
					Nov. 1, 2014 Total Assessed Valuation

Assisted by:

Denise Kiehnhoff CPA LLC

Address:

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*[Signature]*

Attest: *[Signature]* 2014

*[Signature]*  
County Clerk

Governing Body

ELWOOD GLADDEN DRAINAGE DISTRICT  
DONIPHAN COUNTY

State of Kansas  
Special District  
2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 62,414
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 62,414

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ 512,047	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ 1,295,917	
5b. Personal property 2013	- 1,429,643	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2014:	26,258	
7. Total valuation adjustment (sum of 4, 5c, 6)	538,305	
8. Total estimated valuation July, 1,2014	18,269,418	
9. Total valuation less valuation adjustment (8 minus 7)	17,731,113	
10. Factor for increase (7 divided by 9)	0.03036	
11. Amount of increase (10 times 3)	+ \$ 1,895	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 64,309	
13. Debt service levy in this 2015 budget	0	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	64,309	
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
16. Consumer Price Index adjustment (3 times 15)	\$ 936	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 65,245	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

ELWOOD GLADDEN DRAINAGE DISTRICT  
DONIPHAN COUNTY

2015

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	62,414	4,207	54	172
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	62,414	4,207	54	172

County Treas MVT Estimate 4,207

County Treas RVT Estimate 54

County Treas 16/20 M Vehicle Tax Estimate 172

MVT Factor 0.06740

RVT Factor 0.00087

16/20M Factor 0.00276

2015

ELWOOD GLADDEN DRAINAGE DISTRICT  
DONIPHAN COUNTY

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.



ELWOOD GLADDEN DRAINAGE DISTRICT  
DONIPHAN COUNTY  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2015

State of Kansas  
Special District

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	106,541	84,041	64,687
Receipts:			
Ad Valorem Tax	50,844	62,414	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	295	600	600
Motor Vehicle Tax	3,998	4,037	4,207
Recreational Vehicle Tax	52	50	54
16/20M Vehicle Tax	132	145	172
LAVTR			0
In Lieu of Taxes			
Redemption District	1,188	2,000	2,000
Vehicle excise tax district	4		4
Watercraft			66
Interest on Idle Funds	1		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>56,514</b>	<b>69,246</b>	<b>7,103</b>
<b>Resources Available:</b>	<b>163,055</b>	<b>153,287</b>	<b>71,790</b>
Expenditures:			
Contract labor	61,710	30,000	50,000
Engineering study		25,000	25,000
Professional fees	8,273	10,000	10,000
Repairs		10,000	33,800
Bond	577	600	600
Publications	320	300	300
Supplies	502	5,000	10,000
Mowing	600	1,000	1,000
Director fees	3,950	4,000	4,000
Payroll taxes	678	700	700
Trucking	425		
Miscellaneous	0		1,635
Neighborhood Revitalization Rebate	1,929	2,000	
Miscellaneous	50		
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>79,014</b>	<b>88,600</b>	<b>137,035</b>
Unencumbered Cash Balance Dec 31	84,041	64,687	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	72,148	197,983	137,035
See Tab A	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2014 Ad Valorem Tax		

NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2015

The governing body of  
**ELWOOD GLADDEN DRAINAGE DISTRICT**  
**DONIPHAN COUNTY**

will meet on Monday, August 11, 2014 at 4:30 p.m. at Elwood Gladden Drainage District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Euler Law Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	79,014	3.384	88,600	3.559	137,035	65,245	3.571
Debt Service							
Totals	79,014	3.384	88,600	3.559	137,035	65,245	3.571
Less: Transfers	0		0		0		
Net Expenditures	79,014		88,600		137,035		
Total Tax Levied	62,322		62,414		xxxxxxxxxxxxxxxxx		
Assessed Valuation	18,417,017		17,535,578		18,269,418		

Outstanding Indebtedness,

Jan 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

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